

**Changes included in  
Publication 4163  
March 1, 2005 Revision**

**The following changes were included in the revised Publication 4163, dated March 1, 2005.**

**Table of Contents – Corrected page numbers**

**Page 14 – Clarified 6<sup>th</sup> bullet**

**Page 19 – Added last bullet under "For Forms 1120/1120S"**

**Page 22 – Added page number reference for resubmitting rejected electronic returns**

**Page 36 – Added timeframes for resubmitting rejected electronic returns**

**Page 101 – Exhibit 8 – removed the Business Rules and added a link to the most current file on the 1120/1120S webpage.**